

# ***TOWN OF ARLINGTON***



***TAX CLASSIFICATION HEARING  
November 30, 2020  
FY2021***

***PAUL TIERNEY  
DIRECTOR OF ASSESSMENTS***

# ***HOW TO DETERMINE THE LEVY TOTAL TO BE RAISED AND THE TAX RATE FY2021***

## ***I. CALCULATE THE FY 2021 LEVY LIMIT***

A. FY 2020 LEVY LIMIT		\$122,855,373
B. ADD 2.5%		\$3,071,384
C. ADD FY 2021 NEW GROWTH	*	\$850,163
D. ADD FY 2021 OVERRIDE		\$0
E. FY 2021 LEVY LIMIT		<b>\$126,776,920</b>

## ***II. CALCULATE THE FY 2021 TOTAL TO BE RAISED***

A. FY 2021 LEVY LIMIT		\$126,776,920
B. ADD FY 2021 SCHOOL DEBT EXCLUSION		\$7,744,595
C. ADD FY 2021 WATER & SEWER DEBT		\$3,691,454
D. ADD FY 2021 SYMMES CAPITAL DEBT EXCLUSION		\$0
MAXIMUM TOTAL TO BE RAISED		<b>\$138,212,969</b>

## ***III. CALCULATE THE FY2021 TAX RATE***

TO BE RAISED	/	TOTAL TAXABLE ASSESSED VALU	*1000
<b>\$138,199,499</b>	/	<b>\$12,186,904,721</b>	<b>*1000</b>
		<b>EXCESS LEVY</b>	<b>\$13,470</b>
			<b>\$11.34</b>

***\* GROWTH TAX DOLLARS AND THE TAX RATE ARE ESTIMATED  
PENDING DEPARTMENT OF REVENUE APPROVAL***

**MINIMUM RESIDENTIAL FACTOR COMPUTATION**

**Fiscal Year 2021**

<b>A Class</b>	<b>B Full and Fair Cash Valuation</b>	<b>C Percentage Share</b>	
<b>1. Residential</b>	11,526,348,979	94.5798%	94.5798%
<b>2. Open Space</b>	0	0.0000%	
<b>3. Commercial</b>	509,076,912	4.1773%	5.4202%
<b>4. Industrial</b>	25,510,500	0.2093%	
<b>5. Personal Property</b>	125,968,330	1.0336%	
<b>TOTALS</b>	<b>12,186,904,721</b>	<b>100.0000%</b>	

Maximum Share of Levy for Classes Three, Four and Personal Property:  $150\% * 5.4202\%$  (Lines 3C + 4C + 5C) = **8.1303%** (Max % Share)

Minimum Share of Levy for Classes One and Two:  $100\% - 8.1303\%$  (Max % Share) = **91.8697%** (Min % Share)

Minimum Residential Factor (MRF):  $91.8697\%$  (Min % Share) /  $94.5798\%$  (Lines 1C + 2C) = **97.1346%** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): **97.1346%**

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

**TOWN OF ARLINGTON**  
**CLASSIFICATION OF REAL ESTATE**  
**SELECTMENS OFFICE**  
 November 30,2020  
**FISCAL YEAR 2021**

**I. OPTION OF THE BOARD OF SELECTMEN.  
 (CHAPTER 797 OF MASS. GL)**

**II. ALLOWS THE BOARD OF SELECTMEN TO INCREASE THE CIP  
 CLASSES OF PROPERTY UP TO 150% OF THEIR SHARE OF THE  
 LEVY.**

**III. ARLINGTON'S MRF FOR FISCAL 2020 97.1346%**

**IV. CIP SHARE OF THE F.Y. 2020 LEVY IS 5.4202%**

**VI. CIP'S MAXIMUM SHARE THEREFORE MAY BE RAISED TO 8.1303%**

**TOWN OF ARLINGTON  
ASSESSORS OFFICE  
CLASSIFICATION  
FISCAL YEAR 2021**

*Note: All rates are estimated subject to DOR certification*

AT	CIP% SHARE	RO% SHARE	RATE PER \$1000 AV		CIP TAX INC. PER 500K	RO TAX DEC. PER 500K
			CIP	RO		
100.00%	5.4202	94.5798	\$11.34	\$11.34	\$0	\$0
105.00%	5.6912	94.3088	\$11.91	\$11.31	\$283	(\$16.25)
110.00%	5.9622	94.0378	\$12.47	\$11.28	\$567	(\$32.49)
115.00%	6.2332	93.7668	\$13.04	\$11.24	\$850	(\$48.74)
120.00%	6.5042	93.4958	\$13.61	\$11.21	\$1,134	(\$64.99)
125.00%	6.7753	93.2248	\$14.17	\$11.18	\$1,417	(\$81.23)
130.00%	7.0463	92.9537	\$14.74	\$11.15	\$1,701	(\$97.48)
135.00%	7.3173	92.6827	\$15.31	\$11.11	\$1,984	(\$113.73)
140.00%	7.5883	92.4117	\$15.88	\$11.08	\$2,268	(\$129.97)
145.00%	7.8593	92.1407	\$16.44	\$11.05	\$2,551	(\$146.22)
150.00%	8.1303	91.8697	\$17.01	\$11.02	\$2,835	(\$162.47)

<b>CIP SHARE OF LEVY IS</b>	<b>\$7,490,702</b>
<b>CIP MAXIMUM LEVY IS</b>	<b>\$11,236,053</b>

# RESIDENTIAL EXEMPTION

Residential Average Assessment	Total Accounts	Total Eligible Accounts	Exemption Voted	Exemption Amount	Total Value Exempted	New Residential Assessment Total	Total Residential Levy	Tax Rate
784,365	14,697	0	0%	0	0	11,526,348,979	130,708,797	\$11.34
		12,948	20%	156,853	2,030,932,644	9,270,584,816	130,708,797	\$14.10
		12,948	15%	117,640	1,523,202,720	9,778,314,740	130,708,797	\$13.37
		12,948	10%	78,427	1,015,472,796	10,286,044,664	130,708,797	\$12.71
		12,948	5%	39,213	507,729,924	10,793,787,539	130,708,797	\$12.11

- ✓ **Residential Exemption up to 20% of average residential value: Only adopted in a handful of communities including Boston, Cambridge, Chelsea and Brookline.**
- ✓ **Tax Rate would go from \$11.34 to \$14.10 before discount.**
- ✓ **The Breakeven point is \$801,315.**
- ✓ **Approximately 17% of homes shouldering the burden.**
- ✓ **Most homes in Arlington are owner occupied.**

ASSESSORS OFFICE  
TOWN OF ARLINGTON  
TAX RATE PER \$1000 OF A.V.

YEAR	RATE		YEAR	RATE		YEAR	RATE		YEAR	RATE
1929	\$30.00		1954	\$54.50		F78	\$78.00		F03	\$13.64
1930	\$30.40		1955	\$59.20		F79	\$84.60		F04	\$10.61
1931	\$31.40		1956	\$69.20		F80	\$81.00		F05	\$10.94
1932	\$30.40		1957	\$70.40		F81	\$87.00		F06	\$11.34
1933	\$30.40		1958	\$71.20		F82	\$73.50		F07	\$10.95
1934	\$33.00		1959	\$74.00		F83	\$22.70		F08	\$11.45
1935	\$33.00		1960	\$78.20		F84	\$23.43		F09	\$11.92
1936	\$34.00		1961	\$82.60		F85	\$23.96		F10	\$12.11
1937	\$35.60		1962	\$85.00		F86	\$16.49		F11	\$12.41
1938	\$35.20		1963	\$84.60		F87	\$17.24		F12	\$13.66
1939	\$36.80		1964	\$92.60		F88	\$17.66		F13	\$13.61
1940	\$35.80		1965	\$97.60		F89	\$10.86		F14	\$13.79
1941	\$34.80		1966	\$97.60		F90	\$11.25		F15	\$13.55
1942	\$35.60		1967	\$106.00		F91	\$12.47		F16	\$12.80
1943	\$32.00		1968	\$124.00		F92	\$13.84		F17	\$12.56
1944	\$32.00		1969	\$41.00		F93	\$14.52		F18	\$12.13
1945	\$34.40		1970	\$48.20		F94	\$15.55		F19	\$11.26
1946	\$38.00		1971	\$51.80		F95	\$16.06		F20	\$11.06
1947	\$42.80		1972	\$56.80		F96	\$16.54		F21	\$11.34
1948	\$44.20		1973	\$56.80		F97	\$17.08			
1949	\$46.20		1973	\$28.20		F98	\$16.73			
1950	\$50.40		1974	\$74.00		F99	\$17.17			
1951	\$54.20		F75	\$67.20		F00	\$17.66			
1952	\$56.40		F76	\$67.20		F01	\$13.17			
1953	\$57.60		F77	\$74.80		F02	\$13.85			

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2020

Fiscal Year 2021

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	8,001		6,635,547,300				
102	3,889		2,000,734,100				
MISC 103,109	10		12,482,400				
104	2,117		2,030,024,060				
105	179		184,795,200				
111-125	158		561,878,700				
130-32,106	303		38,400,300				
200-231	0			0			
300-393	377				447,680,930		
400-442	22					25,510,500	
450-452	0					0	
CH 61 LAND	0	0		0	0		
CH 61A LAND	0	0		0	0		
CH 61B LAND	1	3		0	1,703,311		
012-043	76		62,486,919	0	59,692,671	0	
501	189						8,545,080
502	157						3,348,840
503	0						0
504	2						82,138,390
505	5						17,665,100
506	2						12,590,000
508	4						1,680,920
550-552	0						0
TOTALS	15,495		11,526,348,979	0	509,076,912	25,510,500	125,968,330
Real and Personal Property Total Value							12,186,904,721
Exempt Parcel Count & Value						357	798,748,700

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures
<b>Board of Assessors</b> Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061   11/4/2020 11:03 AM

Comments
No comments to display.

Documents
Documents have been uploaded.

NOTE : The information was Approved on 11/16/2020



LA13 Tax Base Levy Growth  
Retain documentation for 5 years in case of DOR audit - Fiscal Year 2021

Property Class	(A) All Prior Year Abatement No.	(B) All Prior Year Abatement Values	(C) New Growth Valuation	(D) PY Tax Rate	(E) Tax Levy Growth
RESIDENTIAL					
SINGLE FAMILY (101)	57	4,565,900	37,210,800		
CONDOMINIUM (102)	11	668,900	20,417,600		
TWO & THREE FAMILY (104 & 105)	12	749,700	6,685,000		
MULTI - FAMILY (111-125)	21	4,801,000	282,400		
VACANT LAND (130-132 & 106)	1	164,800	293,100		
ALL OTHERS (103, 109, 012-018)	2	964,900	0		
TOTAL RESIDENTIAL	104	11,915,200	64,888,900	11.06	717,671
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	0	0	0	0.00	0
COMMERCIAL	0	0	2,672,100		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	0	0	2,672,100	11.06	29,553
INDUSTRIAL	0	0	0	11.06	0
PERSONAL PROPERTY	4	60,760	9,307,286	11.06	102,939
TOTAL REAL & PERSONAL	108	11,975,960	76,868,286		850,163

Community Comments:

Signatures

Board of Assessors

Paul Tierney, Director , Arlington , ptierney@town.arlington.ma.us 781-316-3061 | 11/4/2020 11:04 AM

Documents

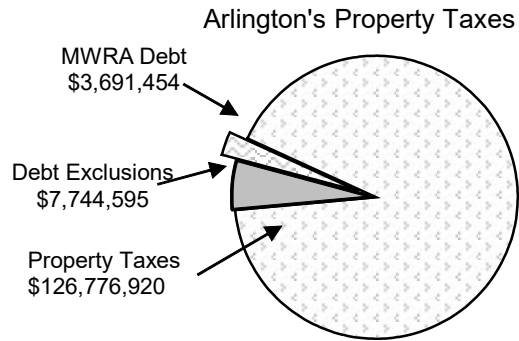
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NOTE : The information was Approved on 11/16/2020

*Fy 2021 Vs Fy 2020  
by State Class Code*

						21 VS 20				
Code	Type	COUNT	FY 2021 Assessed Value	Ave AV	Count Inc/Dec	% Inc/Dec	Ave AV Inc/Dec	COUNT	FY 2020 Assessed Value	Ave AV
101	Single Family	8,001	6,635,547,300	829,340	2	0.53%	4,195	7,999	6,600,332,900	825,145
102	Condominium	3,889	2,000,734,100	514,460	62	4.54%	14,373	3,827	1,913,830,400	500,086
Misc 103,109	Misc	10	12,482,400	1,248,240	0	0.01%	90	10	12,481,500	1,248,150
104	2 Family	2,117	2,030,024,060	958,915	-22	-0.97%	565	2,139	2,049,911,300	958,350
105	3 Family	179	184,795,200	1,032,375	-3	-1.70%	-502	182	187,983,600	1,032,877
111-125	Apartments	158	561,878,700	3,556,194	-3	4.64%	220,929	161	536,977,760	3,335,266
130-132, 106	Res Land	303	38,400,300	126,734	0	2.32%	2,870	303	37,530,600	123,863
200-231	Open Space	0			0			0		
300-393	Commercial	377	447,680,930	1,187,483	-4	0.99%	24,028	381	443,276,220	1,163,455
400-452	Industrial	22	25,510,500	1,159,568	0	1.36%	15,595	22	25,167,400	1,143,973
CH 61 Land	Ch Land	0			0			0		
CH 61A Land	Ch Land	0			0			0		
CH 61B Land	Ch Land	4	1,703,311	425,828	0	0.00%	1	4	1,703,309	425,827
012-043(Res)	Mixed Use(Res)	40	62,486,919	1,562,173	-1	2.19%	70,778	41	61,147,190	1,491,395
012-043(Com)	Mixed Use(Com)	36	59,692,671	1,610,041	0	2.99%	0	36	57,961,500	1,610,041
501	Per Prop	189	8,545,080	45,212	-14	-12.95%	-3,147	203	9,816,840	48,359
502	Per Prop	157	3,348,840	21,330	-13	-13.83%	-1,531	170	3,886,470	22,862
503	Per Prop	0	0		0			0	0	
504,550-552	Per Prop	2	82,138,390	41,069,195	0	0.63%	256,210	2	81,625,970	40,812,985
505	Per Prop	5	17,665,100	3,533,020	-3	-0.55%	1,312,620	8	17,763,200	2,220,400
506	Per Prop	2	12,590,000	6,295,000	0	-5.95%	-398,300	2	13,386,600	6,693,300
508	Per Prop	4	1,680,920	420,230	0	-23.36%	-128,100	4	2,193,320	548,330
TOTAL		15,495	12,186,904,721			1.08%		15,494	12,056,976,079	
Residential			11,526,348,979			1.11%			11,400,195,250	
Open Space			0.00						0.00	
Commercial			509,076,912			1.22%			502,941,029	
Industrial			25,510,500			1.36%			25,167,400	
Total Real Est		15,136	12,060,936,391			1.11%		15,104	11,928,303,679	
Personal Prop		359	125,968,330			-2.10%		389	128,672,400	
Total Real & PP		15,495	12,186,904,721			1.08%		15,493	12,056,976,079	
Exempt		357	798,748,700					354	787,528,900	
Grand Total		15,852	12,985,653,421					15,847	12,844,504,979	

## FY2021 Tax Rate



**Property Taxes** The town will collect **\$138,199,499** from property taxes to pay for town services. This will result in an overall tax rate of **\$11.34** per thousand dollars of assessed value.

**Debt Exclusions:** Included in the total of **\$138,199,499** is **\$7,744,595** for voter approved debt exclusions. The effect of these is **64 cents** on the tax rate of **\$11.34**.

**MWRA Debt** Included in the total of **\$138,199,499** is **\$3,691,454** for MWRA debt. The effect of this is **30 cents** on the tax rate of **\$11.34**.

- The grand total of all assessed taxable property in Arlington is **\$12,186,904,721** a **1.08%** increase from Fiscal Year 2020
- Note Town Hall Hours: M-W 8:00 A.M.-4:00 P.M.; T- 8:00 A.M.-7:00 P.M.; F-8:00 A.M.-Noon

**TAX RATE COMPONENTS FY2017 - FY2021**

	2017	2018	2019	2020	2021
LEVY BASE	\$11.43	\$10.97	\$9.98	\$9.42	\$10.08
2 1/2%	\$0.29	\$0.27	\$0.25	\$0.24	\$0.25
GROWTH	\$0.12	\$0.13	\$0.09	\$0.07	\$0.07
OVERRIDE	\$0.00	\$0.00	\$0.00	\$0.46	\$0.00
WAT & SEW DEBT EXCL	\$0.62	\$0.58	\$0.51	\$0.46	\$0.30
SCHOOL DEBT EXCLU	\$0.10	\$0.18	\$0.43	\$0.41	\$0.64
SYMMES DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TAX RATE *	\$12.56	\$12.13	\$11.26	\$11.06	\$11.34

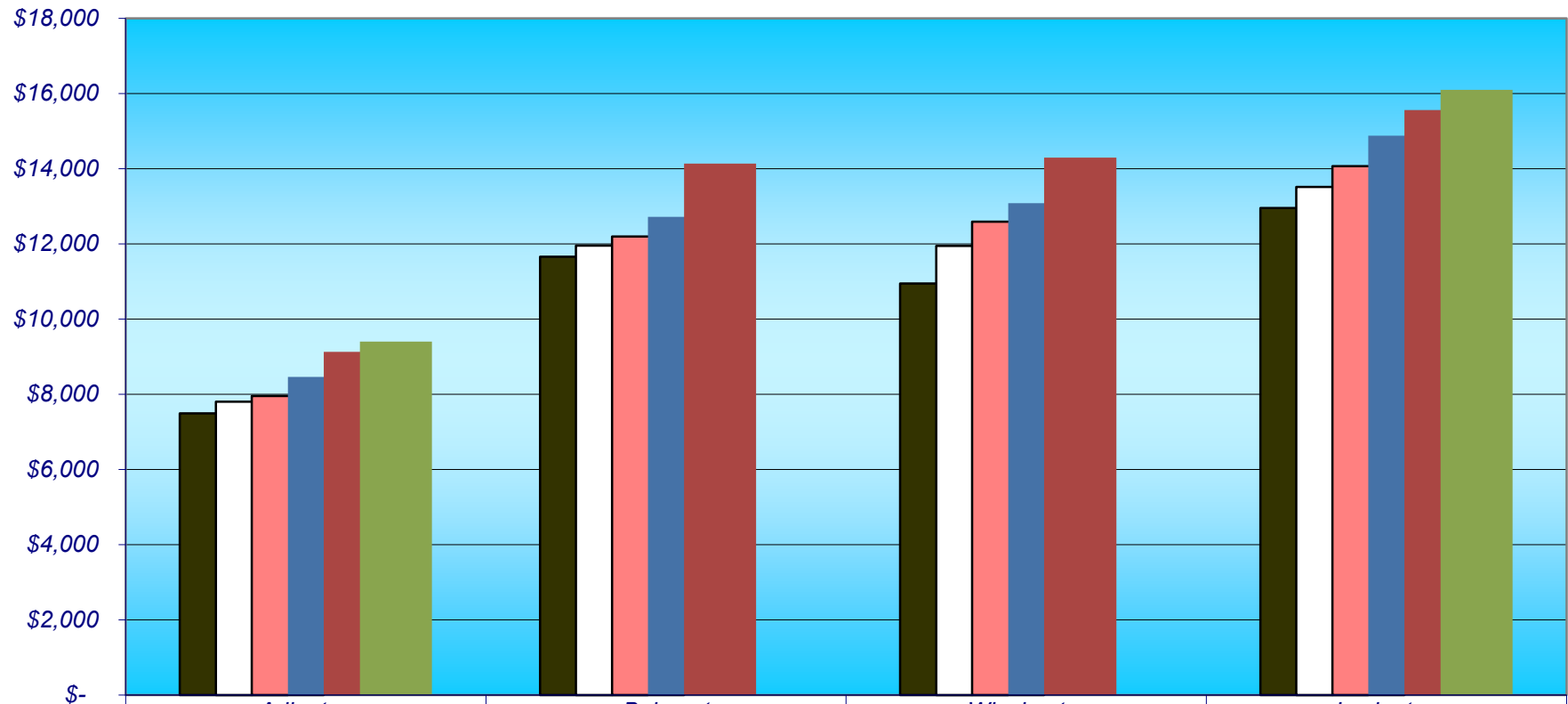
\*Tax Rate=((Amount To Be Raised)/(Total Taxable Assessed Value))\* 1000

	2017	2018	2019	2020	2021
MAX LEVY PRIOR FY	\$102,420,256	\$106,050,906	\$109,965,991	\$113,696,347	\$122,855,373
2.50%	\$2,560,506	\$2,651,273	\$2,749,150	\$2,842,409	\$3,071,384
GROWTH	\$1,070,144	\$1,263,812	\$981,206	\$816,616	\$850,163
OVERRIDE	\$0	\$0	\$0	\$5,500,000	\$0
MAXIMUM LEVY	\$106,050,906	\$109,965,991	\$113,696,347	\$122,855,372	\$126,776,920
LEVY INC %	3.42%	3.56%	3.28%	7.46%	3.09%
LEVY INC \$	\$3,630,650	\$3,915,084	\$3,730,356	\$9,159,025	\$3,921,549
W/S DEBT SERVICE	\$5,593,112	\$5,593,112	\$5,593,112	\$5,593,112	\$3,691,454
SCHOOL DEBT EXCLU	\$878,800	\$1,781,404	\$4,772,602	\$4,928,109	\$7,744,595
SYMMES DEBT EXCLU	\$0	\$0	\$0	\$0	\$0
MAX TO BE RAISED	\$112,522,818	\$117,340,507	\$124,062,061	\$133,376,594	\$138,212,969
ACTUAL RAISED	\$112,439,838	\$117,255,201	\$124,010,976	\$133,350,155	\$138,199,499
EXCESS LEVY	\$82,980	\$85,306	\$51,085	\$26,439	\$13,470
TOTAL TAXABLE ASSESSED VALUE	\$8,952,216,406	\$9,666,545,866	\$11,013,408,219	\$12,056,976,079	\$12,186,904,721
TOTAL AV % INCREASE	5.15%	7.98%	13.93%	9.48%	1.08%
TAX RATE	\$12.56	\$12.13	\$11.26	\$11.06	\$11.34
PENNY ON TAX RATE	\$89,522	\$96,665	\$110,134	\$120,570	\$121,869

AVE ASSED VAL SINGLE FAMILY	\$621,249	\$655,985	\$752,184	\$825,144	\$829,339
AVE TAXES SINGLE FAMILY	\$7,804	\$7,957	\$8,470	\$9,126	\$9,405

\* ALL NUMBERS SUBJECT TO ROUNDING AND FINAL DOR CERTIFICATION

### Average Taxes FY2016-FY2021 Single Family Homes



	Arlington	Belmont	Winchester	Lexington
2016	\$7,493	\$11,656	\$10,948	\$12,955
2017	\$7,802	\$11,953	\$11,945	\$13,515
2018	\$7,957	\$12,195	\$12,590	\$14,069
2019	\$8,462	\$12,720	\$13,082	\$14,876
2020	\$9,126	\$14,135	\$14,297	\$15,557
2021	\$9,405			\$16,097